

**LAW OFFICES OF
LOUIS E. GITOMER**

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November 29, 2010

Ms Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
395 E Street, S W.
Washington, D C 20423

RECORDATION NO. 29541-B FILED

NOV 29 '10 -3 5 2 PM

SURFACE TRANSPORTATION BOARD

Dear Ms. Brown:

I have enclosed for efilng the document described below, to be recorded pursuant to 49 U S C. § 11301.

The document is a Memorandum of Assignment and Assumption Agreement, a secondary document, dated as of November 22, 2010. The primary document to which this is connected is recorded under Recordation No. 29541. We request that this document be recorded under Recordation No. 29541-B.

The names and addresses of the parties to the Memorandum of Assignment and Assumption Agreement are:

Assignor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Assignee:

Banc of America, N.A.
2059 Northlake Parkway, 4 South
Tucker, GA 30084

A description of the equipment covered by the Memorandum of Assignment and Assumption Agreement consists of 13 tank cars numbered SHPX 432984-432996, inclusive

A fee of \$41.00 is enclosed. Please return one copy by email to

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

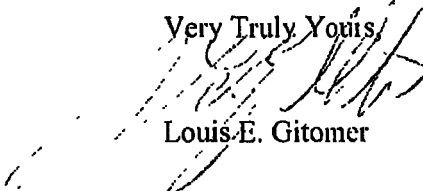
Ms. Cynthia T. Brown

November 29, 2010

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A short summary of the document to appear in the index follows: a Memorandum of Assignment and Assumption Agreement between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4 South, Tucker, GA 30084, and Banc of America, N.A., 2059 Northlake Parkway, 4 South, Tucker, GA 30084, covering 13 tank cars numbered SHPX 432984-432996, inclusive.

Very Truly Yours,


Louis E. Gitomer

Enclosure

29541-B
RECORDATION NO. _____ FILED

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

dated as of November 22, 2010

between

BANC OF AMERICA LEASING & CAPITAL, LLC
as Assignor

and

BANK OF AMERICA, N.A.
as Assignee

MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT

This MEMORANDUM OF ASSIGNMENT AND ASSUMPTION AGREEMENT is made and entered into as of November 22, 2010, by and between BANC OF AMERICA LEASING & CAPITAL, L.L.C. ("Assignor"), and BANK OF AMERICA, N.A. ("Assignee") with reference to the following

1. Assignor has agreed to assign to Assignee Schedule Number 007 dated November 16, 2010 under the Rail Equipment Net Leasing Agreement No. 18858-90000 dated June 30, 2010 between Assignee, as lessor, and American Railcar Leasing, L.L.C. ("Lessee")

2. A Memorandum of Lease Agreement dated as of November 16, 2010 between Assignee and Lessee, was recorded as Recordation No. 29541 with the Surface Transportation Board on November 16, 2010 for 13 tank cars numbered SHPX 432984-432996, inclusive.

3. This Memorandum of Assignment and Assumption Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Assignment and Assumption Agreement

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment and Assumption Agreement to be executed as of the date first above written

BANC OF AMERICA LEASING & CAPITAL, L.L.C.
as Assignor

By: [Signature]
Name: Gail C. Beall
Title: Vice President

BANK OF AMERICA, N.A.
as Assignee

By: [Signature]
Name: _____
Title: _____

On this 21 day of November, 2010, before me, Kerrie A. Sullivan, the undersigned Notary Public, personally appeared David C. Presall personally known to me to be the person who executed the within instrument as V. Presall on behalf of the corporation therein named, and acknowledged to me that the corporation executed it

Notary Public for _____ **MIVIAN HANKINS**
My Commission expires _____ **NOTARY PUBLIC**
_____ **County** **State of Georgia**
_____ **exp. Oct. 20, 2012**

On this 11th day of November, 2010, before me, John J. Sullivan, the undersigned Notary Public, personally appeared Robert J. Smith, personally known to me to be the person who executed the within instrument as Vice President on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.

Notary Public for _____
My Commission expires _____

VIVIAN HANKINS
NOTARY PUBLIC
DeKalb County - State of Georgia
My Comm. Expires Oct. 20, 2012